

AMENDED IN ASSEMBLY APRIL 19, 2012

AMENDED IN ASSEMBLY MARCH 29, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 2320

Introduced by Assembly Member Nestande

February 24, 2012

~~An act to add Section 66942 of the Education Code, relating to public postsecondary education. An act relating to taxation.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 2320, as amended, Nestande. ~~Public postsecondary education: distance learning. Franchise Tax Board: State Board of Equalization: study.~~

Existing law requires the Franchise Tax Board to administer the Personal Income Tax Law and the Corporation Tax Law, and requires the State Board of Equalization to administer various other taxes.

This bill would require the Franchise Tax Board and the State Board of Equalization, before January 1, 2014, to jointly conduct a study and deliver a report to the Legislature determining the cost of administration and compliance with the Revenue and Taxation Code, as provided, and to determine how much revenue is being lost by California's economy due to its complex system of taxation.

~~Existing law establishes the various segments of the public postsecondary education system in the state. These segments include the University of California, which is administered by the Regents of the University of California, the California State University, which is administered by the Trustees of the California State University, and the~~

~~California Community Colleges, which is administered by the Board of Governors of the California Community Colleges.~~

~~This bill would require by January 1, 2016, and every 2 years thereafter, the Trustees of the California State University and the Board of Governors of the California Community Colleges, and request the Regents of the University of California, to report to the Legislature on workload and key performance data on distance learning courses, as defined. This bill would, by February 1, 2014, also require the Legislative Analyst's Office to convene a task force composed of specified members to identify the steps needed to establish the Western Governors University, California, as a degree-granting institution that is self-supporting and does not receive state funding. The task force would be required to consult with representatives of the University of California, the California State University, and the California Community Colleges. The task force would, by February 1, 2015, be required to report their findings and recommendations to the Legislature.~~

~~Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.~~

The people of the State of California do enact as follows:

- 1 SECTION 1. (a) Before January 1, 2014, the Franchise Tax
- 2 Board and the State Board of Equalization shall jointly conduct
- 3 a study and deliver a report to the Legislature determining the
- 4 following:
- 5 (1) The cost of the Franchise Tax Board and the State Board
- 6 of Equalization in administering their respective taxing functions
- 7 under the Revenue and Taxation Code.
- 8 (2) The cost to taxpayers of compliance with those provisions
- 9 of the Revenue and Taxation Code administered by the Franchise
- 10 Tax Board and the State Board of Equalization.
- 11 (3) The amount of revenue being lost by California's economy
- 12 due to its complex system of taxation as administered by the State
- 13 Board of Equalization and the Franchise Tax Board in contrast
- 14 to a flat tax.
- 15 (b) Pursuant to Section 10231.5 of the Government Code this
- 16 section is repealed on January 1, 2017.
- 17 SECTION 1. ~~Section 66942 is added to the Education Code,~~
- 18 to read:

1 ~~66942. (a) For purposes of data collection and reporting by~~
2 ~~the California Community Colleges, the California State~~
3 ~~University, and the University of California, “distance learning~~
4 ~~course” means a course conducted with a majority of the~~
5 ~~instructional content delivered when faculty and students are in~~
6 ~~different locations and instruction is delivered through the use of~~
7 ~~technology.~~

8 ~~(b) (1) By January 1, 2016, and every two years thereafter, the~~
9 ~~Trustees of the California State University and the Board of~~
10 ~~Governors of the California Community Colleges shall, and the~~
11 ~~Regents of the University of California are requested to, report to~~
12 ~~the Legislature on workload and key performance data on distance~~
13 ~~learning courses, including, but not limited to, all of the following:~~

14 ~~(A) The number of students enrolled in a distance learning~~
15 ~~course at each campus, categorized by type of delivery method for~~
16 ~~the distance learning course.~~

17 ~~(B) Completion rates for distance learning courses.~~

18 ~~(C) Program completion rates for degree programs that include~~
19 ~~exclusively distance learning courses.~~

20 ~~(2) Student enrollment and completion rate data included in a~~
21 ~~report to be submitted pursuant to this subdivision shall be made~~
22 ~~available by demographics such as age, gender, and ethnicity.~~

23 ~~(e) (1) On or before February 1, 2014, the Legislative Analyst’s~~
24 ~~Office shall convene a task force composed of members of the~~
25 ~~Legislature, members of the administration, and representatives~~
26 ~~of the Western Association of Schools and Colleges to identify~~
27 ~~the steps needed to establish the Western Governors University,~~
28 ~~California. The task force shall consult with representatives of the~~
29 ~~University of California, the California State University, and the~~
30 ~~California Community Colleges.~~

31 ~~(2) It is the intent of the Legislature that the task force evaluate~~
32 ~~the establishment of the Western Governors University, California,~~
33 ~~as a degree-granting institution that is self-supporting and that does~~
34 ~~not receive state funding. This provision is not intended to preclude~~
35 ~~the task force from evaluating the Western Governors University,~~
36 ~~California, as a potential qualifying institution for the purposes of~~
37 ~~California’s student financial aid programs.~~

38 ~~(3) On or before February 1, 2015, the task force convened~~
39 ~~pursuant to this subdivision shall report to the Legislature on the~~
40 ~~findings and recommendations of the task force.~~

1 ~~(d) (1) All reports to be submitted pursuant to this section shall~~
2 ~~be submitted in compliance with Section 9795 of the Government~~
3 ~~Code.~~
4 ~~(2) Pursuant to Section 10231.5 of the Government Code, the~~
5 ~~requirement for submitting a report imposed by paragraph (3) of~~
6 ~~subdivision (c) shall be inoperative on February 1, 2019.~~

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